

ENTERED

January 13, 2020

David J. Bradley, Clerk

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
	§	
v.	§	CIVIL ACTION NO. H-17-923
	§	
L & L INTERNATIONAL, INC. and NA LI,	§	
	§	
Defendants.	§	
	§	

FINAL JUDGMENT

The United States is entitled to a judgment against Na Li for her 2000 federal income tax and an order enforcing the federal tax liens and requiring a sale or liquidation of Na Li's assets to satisfy or partially satisfy her federal tax liability, as follows:

Na Li owes income tax in the amount of \$1,420,041.54, plus interest and penalties from April 15, 2019, which remains unpaid.

L & L International, Inc. is the alter ego of Na Li, and its assets must be used or sold to pay her taxes.

Na Li and L & L International, Inc. are liable, jointly and severally, to pay the United States Na Li's federal income tax liability, in the amount of \$1,420,041.54, plus penalties, statutory additions, and additional prejudgment interest from April 15, 2019, until paid. 28 U.S.C. § 1961(c)(1); 26 U.S.C. §§ 6601, 6621, 6622.

The federal tax liens against Na Li and against L & L International, Inc., as the alter ego of Na Li, are enforced.

The court orders the sale of Na Li and the company's property, with the proceeds to be applied first to the costs of the sale, and then to the United States for the payment or partial payment of the federal tax debt of Na Li.

The court orders Na Li and L & L International, Inc. to repatriate and divest their respective funds that were transferred to China or other countries, for payment of Na Li's federal tax debt.

In addition to penalties and prejudgment interest, postjudgment interest will accrue from the date this judgment is entered until paid.

SIGNED on January 13, 2020, at Houston, Texas.

A handwritten signature in black ink, reading "Lee H. Rosenthal", written over a horizontal line.

Lee H. Rosenthal
Chief United States District Judge